

SEDGWICK COUNTY, KANSAS

DIVISION OF FINANCE

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DATE: July 28, 2000  
TO: Chris Chronis, Chief Financial Officer  
FROM: Philip Ross, Management Analyst  
SUBJECT: June 2000 Monthly Report

The attached financial report for June shows Sedgwick County's financial position through the first half of the 2000 fiscal year to be strong. Several factors are contributing to the County's position: Revenues continue to come into the County at an acceptable pace, expenditures are occurring at the slowest pace in three years, and fund balances carried forward from 1999 exceeded budgeted projections. These three key factors point to the County being able to sustain its strong position through year-end.

Here are a few of this month's highlights:

- Revenues received to date total \$97,212,882, or 54.9% of budgeted revenues;
- A correction to the formula used to distribute motor vehicle taxes has contributed to an increase in this revenue source;
- Expenditures to date total \$84,530,103, or 44.0% of budgeted expenditures;
- The balance of total budgeted funds is above projections;
- Based on historical evidence, the General Fund is projected to end the year with \$7,342,875 in unexpended funds.

However, as you are well aware, Local Sales Tax receipts remain a concern. Although this month's distribution was larger than the one received in June of last year, the total amount received remains at a three year low. In this report, I have included the revised projections the Kansas Department of Revenue provided to Sedgwick County, as they believe we have received larger distributions this year than we are entitled to under state law, and thus we will receive smaller distributions than projected throughout the remainder of the year.

If you have questions regarding the information contained in this report, please feel free to contact me or Renfeng Ma, Budget Director. For more information regarding grant activities, please contact Marty Hughes, Revenue Manager.

Attachment

cc: Board of County Commissioners  
William P. Buchanan, County Manager

**"... TO BE THE BEST WE CAN BE."**

# SEDGWICK COUNTY, KANSAS

## JUNE 2000 REPORT OF FINANCIAL CONDITION

### SECTION 1: CUMMULATIVE REVENUES AND COMMITMENTS

#### Revenues

Revenues through the first half of the County's 2000 fiscal year are coming in at a rate consistent with budgeted projections.

Figure 1 illustrates this year's collection of \$97,212,882 is 6,180,359 above 1999's collections at this point in the year and \$10,278,896 more than 1998. This amount represents 54.9% of total revenue budgeted for 2000. Last year at this time, revenue collections were 55.6% of total budgeted revenues.

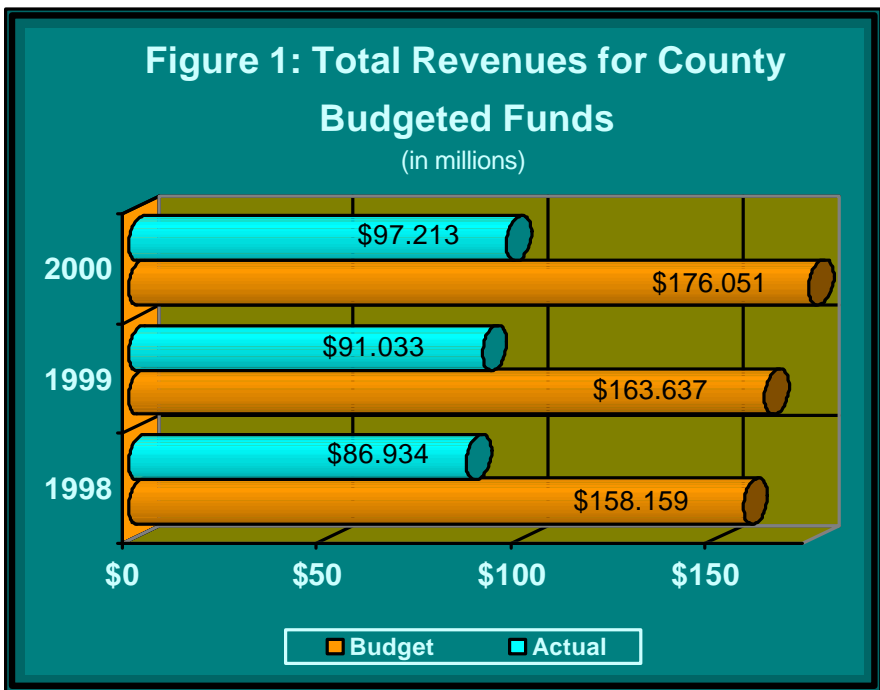
Schedule 1 provides further detail about the differences between the County's collections of taxes and non-tax revenue.

Within taxes, revenue continues to exceed the two previous year's collections. Through June, the County has collected \$64,670,357 in taxes, versus \$62,917,060 in 1999 and \$61,648,511 in 1998.

Local sales tax distributions from the Kansas Department of Revenue continue to be a major concern. Collections through June total \$10,938,452, which is \$7,689 less than received in 1999 and \$306,222 less than received in 1998. Local sales tax is discussed in more detail later in this report.

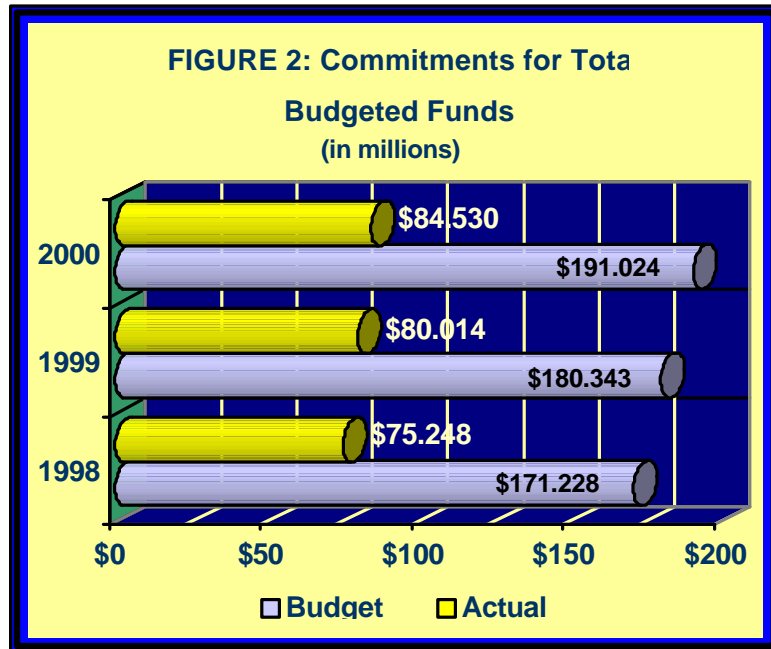
Other categories of taxes are above 1999 and 1998 levels. Motor vehicle tax collections, in particular, are strong, as Sedgwick County has collected \$971,777 more in 2000 than collected in 1999, and \$1,245,593 more than received in 1998. This increase is partly the result of a correction in the motor vehicle tax distribution formula, which previously provided the County with smaller distributions than proscribed under state law.

Non-Tax revenue is surpassing projected levels, as the total amount collected through June is \$32,542,525, which is \$4,427,062 more than collected last year, and \$7,257,050 more than in 1998. Categories with noticeable increases above prior years' levels include (1) User Fees,



which has collected \$3,764,102 over the 1999 amount and \$3,524,599 more than collected in 1998; (2) Interfund Transfers, which has collected \$1,492,803 more than in 1999, and \$1,707,546 more than in 1998; (3) Other, which includes revenues from licenses, permits, fines, and forfeitures, has collected \$421,459 more than in 1999 and \$243,513 more than in 1998.

## Commitments



Commitments through the first half of the County's 2000 fiscal year contribute to the County's strong financial position as they continue to show only modest growth.

Figure 2 illustrates total commitments through April are \$84,530,103, a \$4,515,791 increase from 1999 and a \$9,281,759 increase from 1998.

While an increase is shown, schedule 1 reflects that as a percentage of budgeted commitments, this year is below historical levels. The amount committed represents 44.0% of

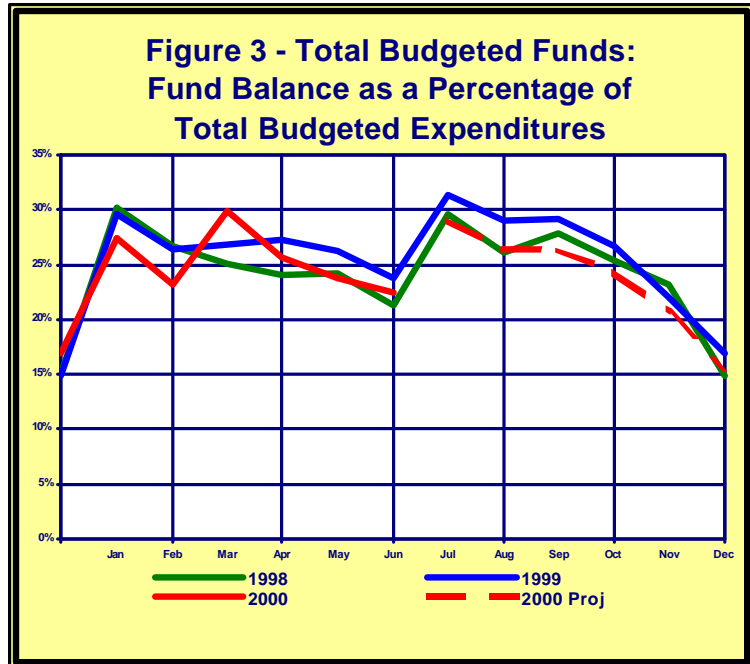
budgeted commitments, versus 44.4% in 1999 and 44.2% in 1998.

This performance reflects the County's ability to manage its expenditures in light of recent external factors that may negatively affect expenditures, such as the sudden increases in fuel prices, and are beyond the County control. However, economic forecasts indicate more challenges are on the horizon as price increases for other commodities are expected, particularly for natural gas, which is used to heat many County facilities.

## SECTION 2: FUND BALANCE

Sedgwick County's fund balance also contributes to a strong financial position. Although projections anticipated a fund balance below historical levels, the combination of larger than expected fund balances carried forward from 1999, combined with strong revenues and controlled expenditures have kept this year's fund balance above projections.

June's total fund balance for all County Budgeted Funds was \$42,990,361. Figure 3 shows the fund balance, as a percentage of budgeted expenditures, to be within projected levels.



For Special Revenue Funds, June ended with a fund balance of \$13,684,695. The Extension Council's expenditures are currently exceeding its revenues, causing the fund to have a negative balance. This situation is the result of the Council having spent its third quarter allocation in the first and second quarters. The fund will return to a positive balance later in the year, as the timing of allocations and expenditures occur in the same quarter. This fund is not in jeopardy of exceeding its budget, as once the budget authority is consumed transfers to the Council will cease.

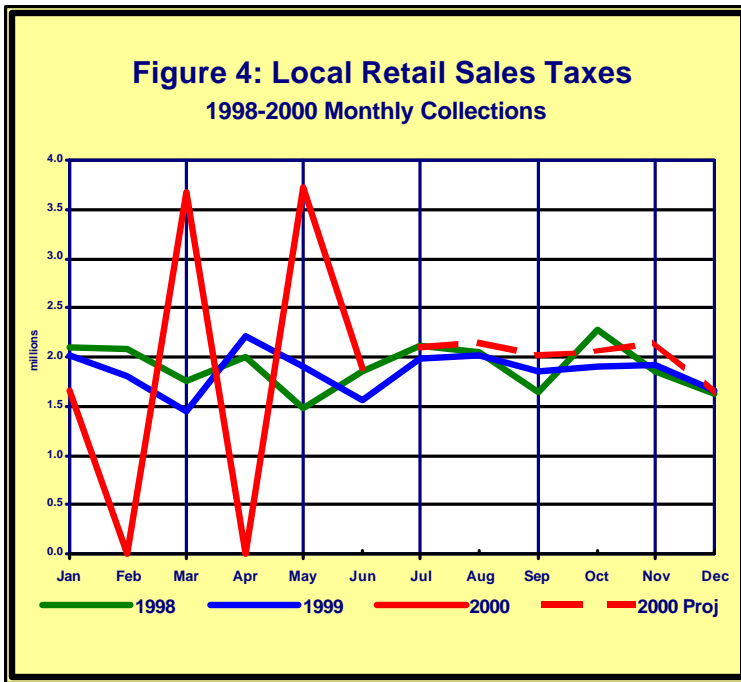
## SECTION 3: REVENUE HIGHLIGHTS

Schedule 3 lists total revenues collected through June by fund for the current year and previous two years.

Revenue into **Total County Budgeted Funds** through June was \$97,212,882, which is \$6,180,359 more than last year, and \$10,278,896 more than 1998.

As a percentage of budget, total receipts collected represent 54.9% of budgeted revenues.

**General Fund** revenues to date are \$59,692,352, which is \$6,047,743 more than last year, and \$6,067,523 more than 1998 revenues. As a percentage of budget, revenues are slightly above historical levels, as the total amount received through June represents 53.4% of budget, versus 49.0% in 1999 and 51.3% in 1998.



The total amount of revenue coming into Special Revenue Funds is \$1,118,472 less than last year, but is \$1,717,161 more than in 1998. However, as a percentage of budgeted revenues, funds are coming into Special Revenue Funds at a faster pace than in 1999, but slower than 1998.

As mentioned previously in this report and in previous monthly reports, **Local Retail Sales Tax** collections are a major concern for Sedgwick County. Figure 4 illustrates the irregular distribution pattern the County has experienced this year for local retail sales tax from the state. Although the monthly distribution for June 2000

was slightly above the amount received last year, the year-to-date total remains at a three year low.

Discussions about this reduction with the Kansas Department of Revenue have been frustrating. Recently, the Department told the County that it was receiving larger distributions than it was entitled to, and that subsequent distributions this year would be less. This news is particularly troubling due to the Department's inability to adequately explain the disparity between the amount it distributes to Sedgwick County and the region's record level of economic activity. Staff will continue to raise this issue with the Secretary of the Department and others until this issue is resolved to the satisfaction of all who are involved.

<b>Table 1</b>		
<b>Local Sales Tax Collections (\$)</b>		
Month	1999 Actual	2000 Actual
Jan.	\$2,004,720	\$1,663,285
Feb.	1,800,457	0
Mar.	1,450,901	3,671,566
Apr.	2,218,170	0
May	1,906,092	3,723,528
June	1,565,800	1,880,071
July	1,980,968	1,100,778
Aug.	2,017,210	2,037,382
Sept.	1,855,435	1,317,401
Oct.	1,898,417	1,917,401
Nov.	1,912,603	1,931,729
Dec.	1,655,058	1,671,609
Total	\$22,265,831	\$20,914,750

(1) Projections in Blue

However, in light of the Department's latest communication, local retail sales tax projections for 2000 have been revised downward according to the amounts projected by the Department. As Table 1 shows, Sedgwick County can now expect to receive \$20,914,750.

**Investment Receipts** for the first half of the year are lower than the two previous years, as Figure 5 illustrates. However, this reduction reflects a change in the County's investment strategy where investments are held in the marketplace for longer periods of time and fewer trades are made. This new strategy will result in the County receiving interest distributions on a staggered basis throughout the year, rather than a monthly basis. As such in the first half of the year, the County received a large interest distribution in January, and may expect to see another large distribution in July.

Investment receipts through June were \$3,228,313, which is \$535,948 less than last year and \$118,665 more than received in 1998. The average yield for County investments during June was 6.307%.

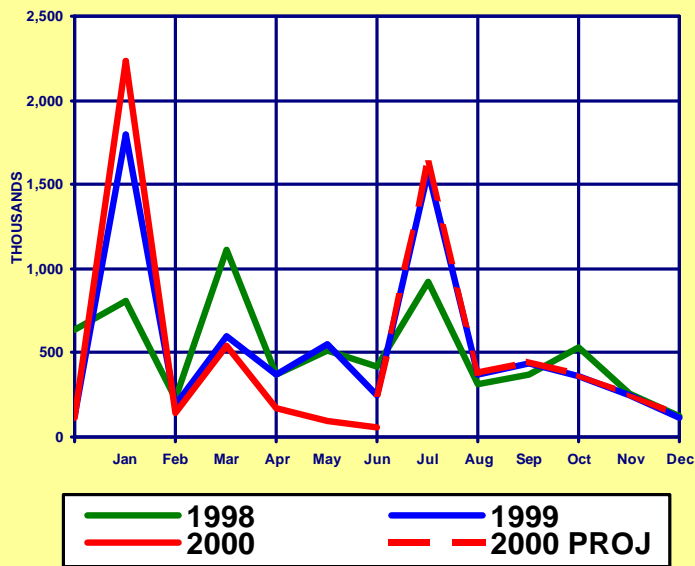
**COMCARE** collected \$121,559 in patient fees and other revenue in April. This amount brings the total year-to-date revenue for COMCARE (for all revenue sources) to \$4,704,513 or 67.1% of their budget revenues. This amount is 28.9% more than collected at this point last year.

The **Kansas Coliseum** collected \$196,592 in user fees and concession charges. This amount brings their year-to-date revenue total to \$1,934,795, or 58.9% of budgeted revenue for the year. This amount is 10.6% less than last year.

**Emergency Medical Services** collected \$499,667 in June. This amount brings the total revenue amount to 6,235,290, which is 62.6% of budgeted revenue. This amount is 3.66% more than collected last year.

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**Figure 5**  
**Investment Income**  
**1998-2000 Monthly Receipts**



## SECTION 4: COMMITMENT HIGHLIGHTS

Schedule 4A shows each fund's 2000 budget, year-to-date commitments, and total projected commitments for 2000. Total 2000 Projected Expenditures are the result of using historical data to project current year-to-date commitments through the remainder of the year. The Projected Over/(Under) Budget at Year-End column is designed to show whether each fund will meet or exceed its 2000 budget.

Overall, current commitments from General Fund departments show the fund will end the year \$7,342,875 below budget. However, several departments appear to be on track to

exceed existing budget resources, and will be monitored throughout the year to determine if corrective action is necessary. An explanation of funds projected to exceed their budget is provided below:

1. **Department of Information and Operations – Operations (DIO – Operations).** Schedule 4A shows the DIO – Operations exceeding its 2000 budget by \$24,077. In reviewing the department's financial information, expenditures for contractual services in the Capital Projects and Mailroom programs are higher at this point in the year than in previous years. In addition, this amount is less than last month's projection, further indicating this department will be within its budget by year-end.
2. **Environmental Resources.** June's projection shows Environmental Resources exceeding its 2000 budget by \$29,206. However, a review of their financial information show the Department's building lease payments are being paid ahead of schedule this year. This expenditure is skewing the projection, as the lease amount is a contractually agreed upon amount and will not exceed the budget.
3. **Emergency Management.** Schedule 4A shows this Department exceeding its 2000 budget by \$27,369. This projection is the result of higher than anticipated expenditures for equipment repair and maintenance in the Hazardous Materials Response program, and higher than usual expenditures for overtime and travel. These expenditures will be monitored throughout the remainder of this year.

4. **Sedgwick County Park.** As noted in previous reports, the projection for Sedgwick County Park shows it will exceed its 2000 budget by \$62,065. This projection is the result of the Park making large purchases to stock its store with food and other supplies that may be purchased by park patrons. The projection should return to budgeted levels later in the year, after the summer peak season has concluded.
5. **Judge Riddel Boys Ranch.** June's projection for the Judge James Riddel Boys Ranch (JRBR) indicates it may exceed its 2000 budget by \$135,191. In reviewing the department's financial information, the JRBR is experiencing an increased rate of expenditure that is higher than historical levels for operating supplies and services. These expenditures will be monitored to determine if this level of expenditure will continue or is a seasonal increase.
6. **Forensic Science Center.** June's projection for the Forensic Science Center shows it may exceed its 2000 budget by \$27,798. This projection is the result of large expenditures to bring in additional medical professionals to perform autopsies, to pay moving expenses for the new Director, and to purchase materials associated with laboratory activities. Expenditures will be monitored closely throughout the remainder of the year.
7. **Special Revenue Funds: Special Parks and Recreation.** June projection for this fund shows it may exceed its 2000 budget by \$4,606. This is the result of transfers to the parks occurring in amounts larger than quarterly allotments. Allotting more funds in a quarter is allowed in order for parks to purchase supplies and other materials for peak seasons, such as the summer. This fund will not exceed its budget as once the budget authority is consumed, the transfers to the parks will simply cease.
8. **Special Revenue Funds: Convention/Tourism/Visitors/Promotion:** June's projection for this fund shows it may exceed its 2000 budget by \$30,344. This projection is the result of greater use being made of this fund than in previous years. As with the Special Parks and Recreation fund, once the budget authority in this fund is consumed, transfers to recipient departments will cease, and the fund will remain within its budget.

## SECTION 5: GRANT HIGHLIGHTS

The Board of County Commissioners received a grant award in the amount of \$5,000 by the Wichita Community Foundation on behalf of the Friends of the Wichita Sedgwick County Soldiers and Sailors Civil War Monument. The Board also approved an amendment to the 2000 Capital Improvement Program to begin work on the monument this summer, pending final compliance by the vendor of an agreement with Russell-Marti Conservation Services, Inc.

The Sheriff's Dept. and Exploited and Missing Children's Unit received notice from the U.S. Dept. Of Justice, Office of Justice Programs of a grant award in the amount of \$260,972 to fund



an “Internet Crimes Against Children Taskforce Program.” The program will address investigation and prosecution of offenders who desire to sexually exploit children through the Internet and other on-line communications.

The three primary goals of the program are:

- 1) To design and implement prevention strategies for children and their families on safe use of the Internet and other forms of on-line communication.
- 2) To improve the ability of local, state and federal law enforcement agencies to work cooperatively to conduct thorough, competent and legal defensible investigations.
- 3) To successfully prosecute these offenders for their crimes.

The Board of County Commissioners approved two agreements with the Kansas Department on Aging (KDOA) and the Kansas Department of Social and Rehabilitation Services for Central Plains Area Agency On Aging (CPAAA) to provide Care Level I and Care Level II Services. The CPAAA has operated this state mandated program since January 1, 1995. Under this program, the agency is responsible for performing all nursing home pre-assessments in Sedgwick, Harvey and Butler counties in accordance with the KDOA agreement, state and federal laws. The agreement from KDOA establishes the rate at which CPAAA will be reimbursed for assessments performed by two full-time employees during state fiscal year 2001.

The CPAAA has submitted the FY2001 Area Plan to the County Commissioners of the three counties for their review. Once approved, the Plan will be submitted to the KDOA for review and action. This years Plan includes programs in the tri-county area that the CPAAA plans to operate under the service categories for the corresponding amounts of funding through the state KDOA:

Title IIIB Supportive Services	\$393,628
Title IIIC Nutrition	\$813,985
Title IIIF Disease Prevention/Health Promotion	\$ 26,814
State Funded Case Mgmt. Custom Care & Envir. Mod.	<u>\$129,372</u>
Total	\$1,363,799

The Dept. On Aging also submitted the FY2001 Income Eligible (IE) and Senior Care Act (SCA) application and contracts to the Kansas Dept. On Aging (KDOA). This year’s funding for IE administration and services is budgeted at \$594,848 of which the state will reimburse \$566,522 and client co-pays will fund the balance. SCA’s budget totals \$502,457 of state funds and requires a 2 to 1 match, with the match coming from county mill levy and consumer fees.

COMCARE entered into an agreement with the City of Wichita whereby COMCARE Addiction Treatment Services (ATS) will provide liquor tax fund administration for the City. ATS will perform the following specific tasks for \$89,000 in annual compensation: (1) monitor and refine outcome-based measurements of financial management, and (2) develop a coalition governance structure.

The District Attorney's Office prepared and submitted a grant application to the Bureau of Justice Assistance for a Community Prosecution Grant - Elder Abuse Unit Project. Total costs of the grant program would be \$2224,689 funded 100% by the grant, no matching funds required. Staffing for the program would include a Senior Administrative Attorney, a Legal Assistant and an Investigator. They would work with Social Service Agencies and SRS, KDOA, & KDHE to investigate and prosecute offenses against elderly citizens.

SCHEDULE 1  
ALL COUNTY FUNDS CUMULATIVE REVENUES AND COMMITMENTS  
June 30, 2000

REVENUES	2000*		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
REVENUE CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
AD VALOREM TAXES	\$70,874,915	40.0%	\$43,506,961	61.4%	\$42,922,073	62.2%	\$41,465,393	62.0%
LOCAL RETAIL SALES TAX	24,056,000	13.6%	10,938,452	45.5%	10,946,141	50.9%	11,244,674	55.8%
MOTOR VEHICLE TAXES	9,804,683	5.5%	4,705,774	48.0%	3,733,997	32.4%	3,460,181	33.8%
OTHER TAXES	9,193,050	5.2%	5,519,170	60.0%	5,314,849	69.6%	5,478,263	60.5%
<b>TOTAL TAXES</b>	<b>\$113,928,648</b>	<b>64.3%</b>	<b>\$64,670,357</b>	<b>56.8%</b>	<b>\$62,917,060</b>	<b>57.4%</b>	<b>\$61,648,511</b>	<b>58.0%</b>
INTERGOVERNMENTAL REVENUE	16,340,064	9.2%	7,780,311	47.6%	7,335,164	47.0%	5,806,316	37.7%
USER FEES	27,933,399	15.8%	15,879,261	56.8%	12,615,159	54.7%	12,354,662	57.7%
REIMBURSEMENTS	5,558,380	3.1%	2,274,093	40.9%	2,934,595	55.9%	2,585,362	50.5%
USE OF MONEY AND PROPERTY	7,035,000	4.0%	3,228,313	45.9%	3,764,261	52.4%	3,109,648	46.1%
INTERFUND TRANSFERS	4,803,628	2.7%	2,351,676	49.0%	858,873	48.5%	644,130	34.3%
OTHER	1,474,442	0.8%	1,028,870	69.8%	607,411	55.7%	785,357	0.7%
<b>TOTAL NON-TAX REVENUE</b>	<b>63,144,913</b>	<b>35.7%</b>	<b>32,542,525</b>	<b>51.5%</b>	<b>28,115,463</b>	<b>52.1%</b>	<b>25,285,475</b>	<b>49.4%</b>
<b>TOTAL REVENUE</b>	<b>\$177,073,561</b>	<b>100.0%</b>	<b>\$97,212,882</b>	<b>54.9%</b>	<b>\$91,032,523</b>	<b>55.6%</b>	<b>\$86,933,986</b>	<b>41.7%</b>

\* Amount includes only current revenues without cash balances carried forward from 1999.

COMMITMENTS	2000		2000		1999		1998	
	BUDGET		YEAR TO DATE		YEAR TO DATE		YEAR TO DATE	
COMMITMENT CLASS	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
PERSONNEL	\$88,598,309	46.1%	\$39,252,636	44.3%	\$ 36,236,615	41.9%	\$34,689,525	45.2%
CONTRACTUALS	61,689,146	32.1%	27,233,176	44.1%	26,309,220	46.6%	25,342,790	42.0%
COMMODITIES	8,366,326	4.4%	4,389,242	52.5%	3,305,102	48.6%	3,115,576	49.1%
CAPITAL IMPROVEMENTS	2,233,403	1.2%	2,159,905	96.7%	2,313,351	96.4%	1,059,935	92.3%
CAPITAL OUTLAY	4,633,629	2.4%	1,944,345	42.0%	2,191,218	61.9%	1,377,725	38.6%
INTERFUND	26,525,502	13.8%	9,550,799	36.0%	9,658,806	39.2%	9,662,793	43.4%
<b>TOTAL COMMITMENTS</b>	<b>\$192,046,315</b>	<b>100.0%</b>	<b>\$84,530,103</b>	<b>44.0%</b>	<b>\$80,014,312</b>	<b>44.4%</b>	<b>\$75,248,344</b>	<b>44.2%</b>

**SCHEDULE 2**  
**CASH STATUS BY FUND**  
**June 30, 2000**

<b>FUND</b>	<b>ACTUAL RECEIPTS * THROUGH 06/30</b>	<b>ACTUAL COMMITMENTS THROUGH 06/30</b>	<b>BALANCE THROUGH 06/30</b>
GENERAL FUND	\$72,487,395	\$56,175,484	\$16,311,911
SPECIAL REVENUE FUNDS			
Extension Council	655,198	758,369	(103,171)
Community College Tuition	1,895,579	1,356,696	538,883
Public Works--Highways	7,394,541	5,459,796	1,934,745
Solid Waste	606,083	239,387	366,696
Noxious Weeds	315,478	223,305	92,173
Comprehensive Community Care	4,704,513	3,031,430	1,673,083
Emergency Medical Service	6,235,290	4,545,476	1,689,814
Special Parks and Recreation	40,658	21,850	18,808
Emergency Telephone Services	1,265,175	832,251	432,924
Employee Benefits	3,636,738	0	3,636,738
Court Trustee Operations	4,013,391	1,602,990	2,410,401
Aging Services	1,455,658	945,681	509,977
Special Alcohol/Drug Programs	40,188	2,250	37,938
Convention/Tourism/Visitors Promotion	91,868	25,185	66,683
WSU Program Development	2,549,632	2,170,629	379,003
TOTAL SPECIAL REVENUE FUNDS	\$34,899,990	\$21,215,295	\$13,684,695
Bond and Interest	12,998,470	2,455,306	10,543,164
Kansas Coliseum	1,934,795	1,758,300	176,495
Fleet Management	5,199,814	2,925,718	2,274,096
TOTAL BUDGETED FUNDS	\$127,520,464	\$84,530,103	\$42,990,361
Fire District General	7,058,051	4,696,950	2,361,101
Fire Bond and Interest	43,055	4,153	38,902
FIRE DISTRICT FUNDS	\$7,101,106	\$4,701,103	\$2,400,003
SEWER DISTRICT FUND	\$539,682	\$498,803	\$40,879

\* Amounts include fund balances carried forward from 1999.

**SCHEDULE 3**  
**CUMULATIVE RECEIPTS BY FUND**  
*June 30, 2000*

FUND	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	ANNUAL BUDGET		RECEIPTS		RECEIPTS		RECEIPTS	
	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
<b>GENERAL FUND</b>	<b>\$111,795,678</b>	<b>63.1%</b>	<b>\$59,692,352</b>	<b>53.4%</b>	<b>\$53,644,609</b>	<b>49.0%</b>	<b>\$53,624,829</b>	<b>51.3%</b>
<b>SPECIAL REVENUE FUNDS</b>								
Extension Council	1,028,401	0.6%	610,635	59.4%	506,476	55.9%	486,912	56.5%
Community College Tuition	1,710,536	1.0%	1,225,026	71.6%	959,036	45.7%	1,221,051	53.1%
Public Works--Highways	9,914,683	5.6%	6,649,724	67.1%	4,639,140	57.0%	3,581,019	44.2%
Solid Waste	1,022,700	0.6%	606,083	59.3%		0.0%	0	0.0%
Noxious Weeds	480,925	0.3%	263,152	54.7%	221,784	48.1%	228,791	48.8%
COMCARE	6,769,393	3.8%	3,774,797	55.8%	3,129,411	50.8%	2,626,467	45.7%
Emergency Medical Service	8,349,595	4.7%	4,447,656	53.3%	4,737,623	54.7%	4,493,571	56.5%
<sup>1</sup> Special Parks and Recreation	55,000	0.0%	33,837	61.5%	28,775	33.8%	31,239	40.0%
<sup>1</sup> Emergency Telephone Services	1,863,079	1.1%	992,506	53.3%	942,619	45.8%	888,285	48.7%
<sup>1</sup> Court Trustee Operations	2,874,766	1.6%	2,029,034	70.6%	1,875,442	66.5%	1,351,041	51.0%
Employee Benefits	0	0.0%	0	0.0%	5,147,941	52.3%	4,620,351	54.2%
Aging Services	2,191,018	1.2%	1,291,323	58.9%	1,111,571	53.8%	1,187,499	57.1%
<sup>1</sup> Special Alcohol/Drug Programs	70,380	0.0%	39,654	56.3%	32,927	40.4%	41,281	48.5%
<sup>1</sup> Convention/Tourism/Visitors Promotion	45,000	0.0%	12,424	27.6%	18,584	44.6%	23,815	72.5%
WSU Program Development	4,763,131	2.7%	2,549,632	53.5%	2,292,626	52.9%	2,027,000	44.6%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$41,138,607</b>	<b>23.2%</b>	<b>\$24,525,483</b>	<b>59.6%</b>	<b>\$25,643,955</b>	<b>53.8%</b>	<b>\$22,808,322</b>	<b>62.1%</b>
Bond and Interest	15,761,700	8.9%	9,236,021	58.6%	8,289,709	57.3%	6,970,126	54.9%
<sup>1</sup> Kansas Coliseum	2,885,194	1.6%	1,390,687	48.2%	1,275,085	37.6%	1,400,691	51.1%
<sup>1</sup> Fleet Management	5,492,382	3.1%	2,368,339	43.1%	2,179,165	40.7%	2,130,018	35.2%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$177,073,561</b>	<b>100.0%</b>	<b>\$97,212,882</b>	<b>54.9%</b>	<b>\$91,032,523</b>	<b>50.5%</b>	<b>\$86,933,986</b>	<b>53.4%</b>
Fire District General	9,595,760	99.3%	5,625,487	58.6%	5,303,034	55.5%	4,735,748	52.0%
Fire Bond and Interest	71,140	0.7%	39,707	55.8%	42,736	55.2%	43,864	53.9%
<b>FIRE DISTRICT FUNDS</b>	<b>\$9,666,900</b>	<b>100.0%</b>	<b>\$5,665,194</b>	<b>58.6%</b>	<b>\$5,345,770</b>	<b>55.5%</b>	<b>\$4,779,612</b>	<b>52.1%</b>
<b>SEWER DISTRICT FUND</b>	<b>\$1,157,099</b>	<b>100.0%</b>	<b>\$487,344</b>	<b>42.1%</b>	<b>\$492,973</b>	<b>42.7%</b>	<b>\$459,628</b>	<b>45.1%</b>

<sup>1</sup> No budgeted ad valorem tax support.

**SCHEDULE 4**  
**CUMULATIVE CURRENT COMMITMENTS BY FUND**  
**June 30, 2000**

	2000		2000 YEAR TO DATE		1999 YEAR TO DATE		1998 YEAR TO DATE	
	ANNUAL BUDGET		COMMITMENTS		COMMITMENTS		COMMITMENTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
<b>GENERAL FUND</b>	<b>\$119,312,219</b>	<b>62.1%</b>	<b>\$56,175,484</b>	<b>47.1%</b>	<b>\$50,669,429</b>	<b>46.3%</b>	<b>\$47,574,179</b>	<b>45.5%</b>
<b>SPECIAL REVENUE FUNDS</b>								
Extension Council	1,060,556	0.6%	758,369	71.5%	441,573	48.7%	407,986	47.4%
Community College Tuition	2,152,500	1.1%	1,356,696	63.0%	1,073,146	51.1%	1,025,059	44.6%
Public Works--Highways	11,055,426	5.8%	5,459,796	49.4%	3,770,709	46.3%	3,660,451	45.1%
Solid Waste	1,022,700	0.5%	239,387	23.4%	0	0.0%	0	0.0%
Noxious Weeds	505,232	0.3%	223,305	44.2%	246,358	53.4%	233,255	49.8%
COMCARE	7,009,744	3.7%	3,031,430	43.2%	2,854,441	46.4%	2,579,600	44.9%
Emergency Medical Service	9,968,065	5.2%	4,545,476	45.6%	3,694,109	42.7%	3,642,650	47.4%
<sup>1</sup> Special Parks and Recreation	59,251	0.0%	21,850	36.9%	32,915	38.6%	33,897	43.5%
<sup>1</sup> Emergency Telephone Services	1,958,870	1.0%	832,251	42.5%	784,303	38.1%	1,399,384	76.7%
<sup>1</sup> Court Trustee Operations	3,905,829	2.0%	1,602,990	41.0%	1,271,188	45.0%	1,039,517	39.2%
Employee Benefits	1,274,380	0.7%	0	0.0%	3,723,851	37.8%	3,695,295	43.4%
Aging Services	2,282,381	1.2%	945,681	41.4%	901,449	43.6%	1,445,043	69.5%
<sup>1</sup> Special Alcohol/Drug Programs	70,392	0.0%	2,250	3.2%	33,231	40.8%	15,001	17.6%
<sup>1</sup> Convention/Tourism/Visitors Promotion	71,821	0.0%	25,185	35.1%	0	0.0%	17,500	53.2%
WSU Program Development	4,763,131	2.5%	2,170,629	45.6%	2,166,634	50.0%	2,725,160	70.3%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$47,160,278</b>	<b>24.6%</b>	<b>\$21,215,295</b>	<b>45.0%</b>	<b>\$20,993,907</b>	<b>44.0%</b>	<b>\$21,919,798</b>	<b>49.5%</b>
Bond and Interest	16,788,011	8.7%	2,455,306	14.6%	2,841,827	19.7%	1,844,587	14.5%
<sup>1</sup> Kansas Coliseum	3,286,044	1.7%	1,758,300	53.5%	2,078,183	61.2%	1,534,906	56.0%
<sup>1</sup> Fleet Management	5,499,763	2.9%	2,925,718	53.2%	3,430,966	64.0%	2,374,874	39.2%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$192,046,315</b>	<b>100.0%</b>	<b>\$84,530,103</b>	<b>44.0%</b>	<b>\$80,014,312</b>	<b>44.4%</b>	<b>\$75,248,344</b>	<b>44.2%</b>
Fire District General	10,005,927	99.3%	4,696,950	46.9%	4,248,243	44.5%	4,122,493	47.7%
Fire Bond and Interest	73,505	0.7%	4,153	5.6%	6,103	7.9%	8,052	9.9%
<b>FIRE DISTRICT FUNDS</b>	<b>\$10,079,432</b>	<b>100.0%</b>	<b>\$4,701,103</b>	<b>46.6%</b>	<b>\$4,248,243</b>	<b>44.1%</b>	<b>\$4,130,545</b>	<b>47.3%</b>
<b>SEWER DISTRICT FUND</b>	<b>\$1,191,535</b>	<b>100.0%</b>	<b>\$498,803</b>	<b>41.9%</b>	<b>\$449,044</b>	<b>38.9%</b>	<b>\$460,496</b>	<b>45.2%</b>

<sup>1</sup> No budgeted ad valorem tax support.

Schedule 4A  
Budgeted Funds: Year-End Projections  
June 30, 2000

GENERAL FUND DEPARTMENT	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2000 Projected Expenditures	Projected
				Over/(Under) Budget at Year End
Register of Deeds	680,492	289,122	617,023	-63,469
County Commission	583,975	297,459	567,582	-16,393
County Treasurer	904,748	404,957	849,333	-55,415
County Clerk	719,014	346,949	659,111	-59,903
DIO - Operations	8,214,392	4,447,369	8,238,469	24,077
Legal	1,688,175	769,060	1,999,693	311,518
Old Cowtown Museum	421,530	216,167	420,660	-870
District Attorney	5,825,887	2,639,245	5,583,503	-242,384
Sheriff	13,052,931	5,924,527	13,046,073	-6,858
Detention Facilities Operations	18,204,538	9,012,390	17,641,483	-563,055
Animal Control	310,341	130,832	266,325	-44,016
Environmental Resources	207,959	107,082	237,165	29,206
Emergency Management	364,143	191,360	391,512	27,369
Election Office	894,153	331,484	635,395	-258,758
Code Enforcement	795,257	350,310	785,372	-9,885
Stream Maintenance	351,538	164,310	388,649	37,111
Lake Afton Park	618,157	296,771	553,909	-64,248
Sedgwick County Park	312,981	165,769	375,046	62,065
Sedgwick County Zoo	3,483,889	1,978,814	3,483,889	0
Government Relations	41,863	41,856	41,856	-7
Culture/Recreation	1,819,144	589,559	1,819,144	0
County Manager	990,199	413,806	883,265	-106,934
Accounting	1,022,989	454,665	1,019,550	-3,439
Human Resources	906,309	389,048	735,288	-171,021
Purchasing	568,915	210,160	523,079	-45,836
Division of Finance	670,121	216,945	448,595	-221,526
Juvenile Detention Facility	4,424,940	2,023,870	3,683,213	-741,727
Judge Riddel Boys Ranch	2,546,176	1,225,700	2,681,367	135,191
Juvenile Residential Facility	1,023,902	442,457	1,017,626	-6,276
18th Judicial District	1,829,865	839,867	1,778,281	-51,584
District Coroner	2,148,637	1,262,718	2,176,435	27,798
Pretrial Services	347,919	155,950	340,474	-7,445
Emergency Communications	3,387,637	1,443,181	3,157,934	-229,703
Community Health Dept.	1,711,531	1,711,531	1,711,531	0
Flood Control	719,920	719,920	719,920	0
County Appraiser	4,174,571	1,964,855	4,113,258	-61,313
Community Development	1,548,572	1,277,248	1,924,417	375,845
Developmental Disabilities	2,052,004	1,267,870	2,052,004	0
Community Crime Prevention	1,084,939	1,022,464	1,084,939	0
Risk Management	504,368	384,236	493,287	-11,081
Budgeted Transfers	17,218,580	5,526,073	14,289,740	-2,928,840
Physical Disabilities	746,108	411,746	746,108	0
DIO - Information Services	7,515,541	3,845,944	7,250,163	-265,378
Operating Reserve	2,673,369	269,839	537,680	-2,135,689
<b>TOTAL GENERAL FUND</b>	<b>119,312,219</b>	<b>56,175,485</b>	<b>111,969,344</b>	<b>-7,342,875</b>

Schedule 4A  
Budgeted Funds: Year-End Projections  
June 30, 2000

GENERAL FUND DEPARTMENT	2000 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2000 Projected Expenditures	Projected Over/(Under) Budget at Year End
<b>SPECIAL REVENUE FUNDS</b>				
Extension Council	1,060,556	758,369	1,060,556	0
Community College Tuition	2,152,500	1,356,696	2,109,204	-43,296
Public Works--Highways	11,055,426	5,459,796	11,032,625	-22,801
Solid Waste	1,022,700	239,387	467,472	-555,228
Noxious Weeds	505,232	223,305	371,065	-134,167
COMCARE	7,009,744	3,031,430	6,362,193	-647,551
Emergency Medical Service	9,968,065	4,545,476	9,864,549	-103,516
Special Parks and Recreation	59,251	21,850	63,857	4,606
Emergency Telephone Services	1,958,870	832,251	1,903,176	-55,694
Court Trustee Operations	3,905,829	1,602,990	3,509,480	-396,349
Employee Benefits	1,274,380	0	1,274,380	0
Aging Services	2,282,381	945,681	2,202,145	-80,236
Special Alcohol/Drug Programs	70,392	2,250	4,500	-65,892
Convention/Tourism/Visitors Promotion	71,821	25,185	102,165	30,344
WSU Program Development	4,763,131	2,170,629	4,341,258	-421,873
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>47,160,278</b>	<b>21,215,295</b>	<b>44,668,625</b>	<b>-2,491,653</b>
Bond and Interest	16,788,011	2,455,306	16,783,011	-5,000
Kansas Coliseum	3,286,044	1,758,300	2,864,720	-421,324
Fleet Management	5,499,763	2,925,718	4,803,559	-696,204
<b>TOTAL BUDGETED FUNDS</b>	<b>192,046,315</b>	<b>84,530,104</b>	<b>181,089,259</b>	<b>-10,957,056</b>
Fire District General	10,005,927	4,696,950	10,069,147	63,220
Fire Bond and Interest	73,505	4,153	73,505	0
<b>FIRE DISTRICT FUNDS</b>	<b>10,079,432</b>	<b>4,701,103</b>	<b>10,142,652</b>	<b>63,220</b>
<b>SEWER DISTRICT FUND</b>	<b>1,191,535</b>	<b>498,803</b>	<b>1,419,573</b>	<b>228,038</b>



SCHEDULE 5  
FUND BALANCE STATUS BY GRANT FUND  
Accumulated Activity for the Period (Budget Basis)  
Ending June 30, 2000

FUND	BEGINING Unenc Cash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unenc Cash BALANCE
GRANT FUNDS					
Aging Case Management	-3,615	-78	45,072	40,672	707
Aging Income Eligible	272,930	78	65,018	307,072	30,954
Aging Administration	8,084		45,696	47,969	5,811
Aging Care Assessments	84,906	322	60,956	51,077	95,106
Aging Disaster Assistance	-3,833		18,714	11,285	3,596
Aging -Support Services	9,777		0	0	9,777 -1
Aging Transportation	31,765	7	384,299	212,925	203,146
Charter Bus Program	447		0	4,861	-4,414
Coordination Transportation DIS	-9,793		109,370	78,374	21,204
HUD Section 8	-36,732		0	8,384	-45,116
Medicaid Case Management	298,696		462,013	342,906	417,803
Mental Illness Subsidy	77,862		0	20,895	56,967
Senior Care Act	42,375		48,241	127,924	-37,308
Service Coordination	-3,715		11,061	15,383	-8,037
Title III-C, Home Delivered USDA	-324,811		323,204	110,737	-112,344 -3
Title III-D, In Home Services	-1,429		2,106	4,891	-4,214
Title III -F, Health Promotion	-37,994		18,451	0	-19,543
Title III-B, Support Services	-166,525		199,725	97,744	-64,544 -3
Title III-C, Congregate Meal	-537,822		278,698	32,983	-292,107 -3
Transportation Coordination	-32,749		32,749	0	0
Subtotal for Aging Department	-332,176	329	2,105,373	1,516,081	257,444
Health Wave 1999	71,230		88,293	19,026	140,497
Mental Health - COMCARE	8,561,894	72,799	3,368,161	7,408,151	4,594,703
MH State Financing	1,068,453		-306,153	762,299	0 -2
Special Alcohol/Drug Programs	534		39,654	2,250	37,938
State Pass Thur- Project Freedom	3,405		10,398	24,547	-10,745
Supplemental MR State Aid (CDDO)	3,974,126		789,578	1,664,627	3,099,078 -2
Subtotal for COMCARE Department	13,679,642	72,799	3,989,930	9,880,900	7,861,471
Home - Housing Rehab	-105,031		39,629	378	-65,781
Home TBA	-2,496		10,673	170,062	-161,885
HUD Certificate	60,077		154,004	115,784	98,297
HUD Voucher Program	377,027	-108,999	305,288	340,354	232,962 -2
Subtotal for Community Development	329,577	-108,999	509,594	626,577	103,594
Community Corrections	330,382	43	1,705,492	1,538,741	497,175 -4
Condition Violator	140,828		16,000	113,551	43,277 -2
Juvenile Court	175,992	69	418,467	531,772	62,756 -4
Juvenile Justice Auth. - Case Mgmt	60,939		2,086,850	2,385,322	-237,533 -2
Juvenile Justice Auth. - Comm. Plan	242,810	33	159,864	64,398	338,308 -2
SCYP Grant	9,150		358,599	338,360	29,389
Subtotal for Corrections Department	960,101	145	4,745,271	4,972,144	733,373

FUND	BEGINING Unencash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unencash BALANCE
DA Consumer Investigator	29,211		0	21,022	8,189
Drug Enforcement	-32,229		33,277	30,967	-29,920 -4
D.A. Victim - assistance	3,175		35,363	24,940	13,598
Pros Attorney Training Fund	129,634		52,913	54,312	128,235
Subtotal for District Attorney	129,791	0	121,552	131,242	120,101
Byrne Grant District Court	-2,661		0	0	-2,661
D.A. Diversion	0		74,912	40,485	34,428
D.C. Detention Advocacy	0		73,487	30,494	42,992
Foster Care/Adoption - State	44,716		230,010	93,193	181,534
Judicial Technology	575		76,244	0	76,819
Subtotal for District Court	42,631	0	454,653	164,172	333,112
CDBG Micro Loan Program	7,500		32,500	45,000	-5,000
Flying in Formation - General	0		0	0	0
KS Mortgage Savers Program	168,124		70,794	238,919	0
Subtotal for Economic Development	175,624	0	103,294	283,919	-5,000
DEA Forfeiture and Seizure	217,981		73,872	11,944	279,908
Exploited/Missing child-General	1,408		2,327	298	3,437
Federal Asset Forfeiture-DEA	83,769		24,063	5,543	102,289
MCT Grant - Sheriff	-298,923		142,788	0	-156,135 -3
Subtotal for Sheriff Department	4,235	0	243,049	17,785	229,500
BJA Grant	31,548		65,698	85,606	11,640
FEMA Buyout	234,803	5,317	0	11,010	229,110 -3
KDHE Grant - Solid Waste	20,025		0	19,283	743
SIDS Network	-6,285		6,623	21,973	-21,635
Various Misc. Grants	42,256		12,770	21,641	33,384
Subtotal for Various/Miscellaneous	322,347	5,317	85,091	159,513	253,242
TOTAL GRANT FUNDS	15,311,772	-30,409	12,357,807	17,752,333	9,886,837
Auto License	-652		1,420,243	1,288,419	131,172
TOTAL FUNDS	15,311,120	-30,409	13,778,050	19,040,752	10,018,009

-1 Includes Accumulated Medicaid and Income Eligible program income.

-2 Includes prepaid grant funds

-3 Does not include grants and contracts receivable

-4 Includes prepaid grant and contract funds and accumulated program income